

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>MASSENA</div> <div>CITY OF <u> MASSENA </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201500700000</div> <div>City of Massena</div> <div>100 Main Street</div> <div>Massena, IA 50853</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		98,395		98,395	93,670
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		98,395		98,395	93,670
Delinquent property taxes		0		0	
TIF revenues		152,816		152,816	152,365
Other city taxes		42,176	0	42,176	40,300
Licenses and permits		470	0	470	
Use of money and property		398	0	398	
Intergovernmental		116,645	0	116,645	76,900
Charges for fees and service		40,203	114,650	154,853	155,500
Special assessments		4,626	0	4,626	
Miscellaneous		2,036	0	2,036	
Other financing sources		406,934	0	406,934	257,901
Total revenues and other sources		864,699	114,650	979,349	776,636
Expenditures and Other Financing Uses					
Public safety		45,695	0	45,695	56,625
Public works		79,488	0	79,488	80,000
Health and social services		530	0	530	
Culture and recreation		38,735	0	38,735	33,000
Community and economic development		2,165	0	2,165	25,000
General government		121,574	0	121,574	80,200
Debt service		0	0	0	
Capital projects		493,765	0	493,765	230,000
Total governmental activities expenditures		781,952	0	781,952	504,825
Business type activities		0	111,676	111,676	
Total ALL expenditures		781,952	111,676	893,628	504,825
Other financing uses, including transfers out		45,556	0	45,556	
Total ALL expenditures/And other financing uses		827,508	111,676	939,184	504,825
Excess revenues and other sources over (Under) Expenditures/And other financing uses		37,191	2,974	40,165	271,811
Beginning fund balance July 1, 2014		178,302	13,091	191,393	222,331
Ending fund balance June 30, 2015		215,493	16,065	231,558	494,142
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt	\$ 349,751	Other long-term debt		\$ 0	
Revenue debt	\$ 160,350	Short-term debt		\$ 0	
TIF Revenue debt	\$ 0				
		General obligation debt limit		\$ 557,405	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF MASSENA						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	98,395						98,395			98,395	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	98,395	0		0	0		98,395		T01	98,395	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	98,395	0		0	0	0	98,395			98,395	6				
7	TIF revenues			152,816				152,816		T01	152,816	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0								
14	Other local option taxes	29,523				12,653		42,176		T09	42,176	14				
15	TOTAL OTHER CITY TAXES	29,523	0	0	0	12,653	0	42,176	0		42,176	15				
16	Section B - LICENSES AND PERMITS	470						470		T29	470	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	398						398		U20	398	18				
19	Rents and royalties							0		U40	0	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	398	0	0	0	0	0	398	0		398	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MASSENA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		28,361					28,361		C46	28,361	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	5,529						5,529		C89	5,529	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	5,529	28,361	0	0	0	0	33,890	0		33,890	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions		15,766					15,766			15,766	63				
64	Library service	12,271						12,271		D89	12,271	64				
65	Township contributions	41,805						41,805		D89	41,805	65				
66	Fire/EMT service	11,463						11,463		D89	11,463	66				
67	Omaha Comm. Foundation	1,450						1,450		D89	1,450	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	66,989	15,766	0	0	0	0	82,755	0		82,755	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	72,518	44,127	0	0	0	0	116,645	0		116,645	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water						0	0	51,892	A91	51,892	73				
74	Sewer						0	0	59,724	A8Ø	59,724	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	37,913						37,913		A81	37,913	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MASSENA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	2,285						2,285		A50	2,285	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	5						5		A89	5	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0	3,034		3,034	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	40,203	0	0	0	0	0	40,203	114,650		154,853	104
105												105
106	Section F - SPECIAL ASSESSMENTS	4,626						4,626		U01	4,626	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,879						1,879		U99	1,879	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	70						70		U30	70	111
112	Internal service charges	87						87		NR	87	112
113	Other miscellaneous - Specify							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	2,036	0	0	0	0	0	2,036	0		2,036	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MASSENA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	248,169	44,127	152,816	0	12,653	0	457,765	114,650		572,415	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					0		0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	9,119						9,119			9,119	127
128	Internal TIF loans and transfers in					36,437		36,437			36,437	128
129	SRF					361,378		361,378			361,378	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	9,119	0	0	0	397,815	0	406,934	0		406,934	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	257,288	44,127	152,816	0	410,468	0	864,699	114,650		979,349	132
133												133
134	Beginning fund balance July 1, 2014	97,725	24,202		1,889	54,486		178,302	13,091		191,393	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	355,013	68,329	152,816	1,889	464,954	0	1,043,001	127,741		1,170,742	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF MASSENA							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	5,325						5,325		E62	5,325	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	32,216						32,216		E24	32,216	13
14	Purchase of land and equipment	718						718		G24	718	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	7,436						7,436		E32	7,436	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	45,695	0	0	0	0	0	45,695			45,695	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF MASSENA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		36,803					36,803		E44	36,803	42
43	Purchase of land and equipment		1,057					1,057		G44	1,057	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		8,330					8,330		E44	8,330	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,870					1,870		E44	1,870	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	31,428						31,428		E81	31,428	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	31,428	48,060	0	0	0	0	79,488			79,488	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF MASSENA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	530						530		E79	530	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	530	0	0	0	0	0	530			530	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF MASSENA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	24,300						24,300		E52	24,300	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	12,964						12,964		E61	12,964	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	1,471						1,471		E61	1,471	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	38,735	0	0	0	0	0	38,735			38,735	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,369						1,369		E89	1,369	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	796						796		E89	796	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,165	0	0	0	0	0	2,165			2,165	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF MASSENA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,079						8,079		E29	8,079	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	31,184						31,184		E23	31,184	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,658						5,658		E25	5,658	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	35,109						35,109		E31	35,109	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	18,476						18,476		E89	18,476	171
172	Other general government — Current operation	23,068						23,068		E89	23,068	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	121,574	0	0	0	0	0	121,574			121,574	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Administration					24,001		24,001			24,001	189
190	Playground equip					13,542		13,542			13,542	190
191	Sewer Project					456,222		456,222			456,222	191
192	Subtotal TIF Capital Projects	0	0	0	0	493,765	0	493,765			493,765	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	493,765	0	493,765			493,765	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	240,127	48,060	0	0	493,765	0	781,952			781,952	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MASSENA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								45,857	E91	45,857	198
199	Purchase of land and equipment							7,921	G91		7,921	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							57,898	E80		57,898	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF MASSENA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation										E89	0	238	
239	Purchase of land and equipment										G89	0	239	
240	Construction										F89	0	240	
241													241	
242	Enterprise Debt Service												0	242
243	Enterprise Capital Projects												0	243
244	Enterprise TIF Capital Projects												0	244
245	Internal service funds — Specify													245
246													0	246
247													0	247
248													0	248
249													0	249
250													0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										111,676		111,676	251
252														252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	240,127	48,060	0	0	493,765	0	781,952	111,676		893,628	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254	
255	Regular transfers out	9,119						9,119			9,119	255		
256	Internal TIF loans/repayments and transfers out					36,437		36,437			36,437	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	9,119	0	0	0	36,437	0	45,556	0		45,556	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	249,246	48,060	0	0	530,202	0	827,508	111,676		939,184	259		
260													260	
261	Ending fund balance June 30, 2015:												261	
262	Governmental:												262	
263	Nonspendable							0			0	263		
264	Restricted							0			0	264		
265	Committed							0			0	265		
266	Assigned	105,767	20,269	152,816	1,889	-65,248		215,493			215,493	266		
267	Unassigned							0			0	267		
268	Total Governmental	105,767	20,269	152,816	1,889	-65,248	0	215,493			215,493	268		
269	Proprietary								16,065		16,065	269		
270	Total ending fund balance June 30, 2015	105,767	20,269	152,816	1,889	-65,248	0	215,493	16,065		231,558	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	355,013	68,329	152,816	1,889	464,954	0	1,043,001	127,741		1,170,742	271		
272													272	

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MASSENA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05

\$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

5,325

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89

\$

Purpose

Amount paid to State

Highways.....

L44

\$

All other.....

L89

\$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200

\$

Amount - Omit cents

71,906

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose

Debt outstanding JULY 1, 2014 (a)

Debt during the fiscal year

Debt Outstanding JUNE 30, 2015

Interest paid this year

Issued

Retired

General obligation

TIF revenue

Revenue

Other

(b)

(c)

(d)

(e)

(f)

(g)

(h)

1. Water utility

19U

\$

29U

\$

39U

\$

49U

\$

49U

\$

49U

\$

49U

\$

191

\$

2. Sewer utility

19U

615,947

29U

377,515

39U

49U

349,751

49U

49U

160,350

49U

189

11,287

3. Electric utility

19U

29U

39U

49U

49U

49U

192

4. Gas utility

19U

29U

39U

49U

49U

49U

193

5. Transit-bus

19U

29U

39U

49U

49U

49U

194

6. Industrial Revenue

19T

24T

34T

44T

44T

189

7. Mortgage revenue

19T

24T

34T

44T

44T

189

8. TIF revenue

19U

29U

39U

49U

49U

49U

189

9. Other-Specify

19U

29U

39U

49U

49U

49U

189

10.

19U

29U

39U

49U

49U

49U

189

11.

19U

29U

39U

49U

49U

49U

189

12.

19U

29U

39U

49U

49U

49U

189

13.

19U

29U

39U

49U

49U

49U

189

14.

19U

29U

39U

49U

49U

49U

189

Total long-term debt

615,947

377,515

0

349,751

0

160,350

0

11,287

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2014

61V

\$

Outstanding as of JUNE 30, 2015

64V

\$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

Actual valuation -- January 1, 2013

Amount - Omit cents

\$

11,148,107

x .05 = \$

557,405

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01

\$

W31

\$

W61

231,558

231,558

REMARKS

V98

Continued on next page

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